

## WHAT IS CLAIMED IS:

1. An image encoding apparatus which sends a single transmission image by first coding a first image and a second image having a smaller area than the first image and combining them, with the second image arranged in the upper side of the first image in the single transmission image, comprising:

an image rotating portion for rotating each of the first and second images by approximately 180 degrees and outputting the first and second rotated images;

an encoder portion for generating a first set of codes corresponding to the first rotated image and a second set of codes corresponding to the second rotated image, based on the coding block unit determined depending on the size of the first rotated image; and

a code merging portion for combining the second set of codes after the first set of codes.

2. The image encoding apparatus according to Claim 1, wherein the encoder portion determines the interval at which identification codes indicating coding block units are inserted, based on the size of the first rotated image.

3. The image encoding apparatus according to Claim 1, wherein the code merging portion combines the first set of codes and the second set of codes with reference to the

identification code indicating the boundary between coding block units.

4. The image encoding apparatus according to Claim 1,  
5 wherein the encoder portion generates codes for a dummy image after identification code indicating the boundary between coding block units when the first rotated image is encoded, and the codes for a dummy image can be replaced with the codes of the second rotated image.

10 5. The image encoding apparatus according to Claim 1, wherein upon encoding, the encoder portion generates a line count definition parameter at the position before, and a line count redefinition parameter at the position after, the  
15 subject codes as the encoding target, assigns a dummy value as the line count definition parameter for the first set of codes, and assigns the line count of the merged image information of the first and second rotated image information as the line count redefinition parameter for the second set  
20 of codes.

6. The image encoding apparatus according to Claim 1,  
wherein upon encoding, the encoder portion generates a line count definition parameter at the position before, and a line  
25 count redefinition parameter at the position after, the

subject codes as the encoding target, assigns the line count of the merged image information of the first and second rotated image information as the line count definition parameter for the first set of codes, and assigns the line count of the first rotated image information as the line count redefinition parameter for the first set of codes.

7. The image encoding apparatus according to Claim 1, wherein the second image is an image of sender information represented in a bitmap form.